

CHAPTER 1 — PUBLIC EMPLOYERS INCLUDED

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100 Employers that can Elect to Participate

Participation in the WRS is open to any Wisconsin public employer. The City and County of Milwaukee both operate independent retirement programs and are excluded. The "governing body" of the employer must file a resolution of participation. The resolution must be submitted to ETF by November 15 for participation to become effective the following January 1.

➤ **Employer is defined in statutes as:**

“The state, including each state agency, any county, city, village, town, school district, other governmental unit or instrumentality of 2 or more units of government now existing or hereafter created within the state and any federated public library system established under Wis. Stat. § 43.19 whose territory lies within a single county with a population of 500,000 or more, except as provided under Wis. Stat. §§ 40.51(7) and 40.61 (3), or a local exposition district created under Subch. II of Ch. 229. Each employer shall be a separate legal jurisdiction for OASDHI purposes.” (Wis. Stat. § 40.02(28)).

➤ **Governing Body:**

The body having final authority in making decisions for the employer as defined. Examples: common council, village board, county board, town board, school board, or commission. For state departments and agencies the "governing body" is the head of the department or agency, or designated representative (Wis. Stat. § 40.02(36)).

Upon receipt of a completed resolution to participate in the WRS, ETF will determine if the employer meets the above definition of a public employer and, if so, will provide the employer with the necessary eligibility, enrollment and reporting requirements and instructions.

Detailed information (including the Resolution) for public employers interested in participating in the WRS is contained in the handbook *How To Become a Participating Employer* (ET-1129).

101 Employers with Mandatory Participation

Participation in the WRS is optional for some public employers. However, the following public employers are statutorily required to participate:

- A. Every county (except Milwaukee)
- B. Villages and cities as follows:
 - Villages with a population of 5,000 or more must continue to cover past, present and future police officers if the village was mandated to include them in the Wisconsin Retirement Fund (WRF) prior to March 31, 1978, (Wis. Stat. § 61.65(6) 1975, repealed by Wis. Stat. § 40.21(4), Chapter 96, Laws of 1981).
 - Villages with a population of 5,500 or more must continue to cover past, present and future police officers and firefighters if the village was mandated to include them in the WRF prior to March 31, 1978, (Wis. Stat. § 61.65(7) 1975, repealed by Wis. Stat. § 40.21(4), Chapter 96, Laws of 1981).
 - Second-, third- and fourth-class cities must continue to cover police officers and firefighters (except volunteer firefighters) if the city was mandated to include them in the WRF prior to March 31, 1978, (Wis. Stat. § 62.13(9)(e), (9a), (10)(f) and (g), 1975, repealed by Wis. Stat. § 40.21(4), Chapter 96, Laws of 1981).
- C. A newly created school district for non-teaching personnel, if its territory includes more than one-half of the last assessed valuation of a school district which was an employer under the WRS at the time of such creation.
- D. All school districts for teaching personnel.

102 Dissolution of Employer

There is no provision in Wisconsin Statutes permitting the withdrawal of the resolution after the November 15 due date. A resolution by a governing body to participate in the WRS is **irrevocable**. Wis. Stat. 40.21 (1) provides that:

"any employer shall be included within and thereafter subject to the provisions of the Wisconsin retirement system by so electing, through adoption of a resolution by the governing body of the employer. If the official notice of election to be included has been received by the Department on or before November 15 the effective date of participation of the employer shall be the ensuing January 1."

Whenever the existence of any participating employer is terminated because of consolidation or for any other reason, the employer who thereafter has responsibility for the governmental functions of the previous employer shall be liable for all contributions payable to the WRS. However, if no other employer assumes responsibility, the prior service liability, if any, will be collected from the assets of the (original) employer (Wis. Stat. § 40.05(2)(f)).

103 Employer Name Change

Whenever the name of an entity changes, notification and documentation of the name change (i.e., a copy of statutes or a board resolution) must be sent to:

Department of Employee Trust Funds
Social Security Liaison
P.O. Box 7931
Madison WI 53707-7931

ETF will then provide notification to the Social Security Administration as required by Wisconsin's Section 218 Agreement with the SSA.